Supplementary Estimates No. 3

2003 - 2004

Yukon
Finance

105-00448/

ESTIMATES

SUPPLEMENTARY NO. 3

2003 - 04

Prepared by:
Department of Finance
under the direction of
Management Board

1st Session of the 31st Legislature
Yukon Legislative Assembly
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Whitehorse, Yukon

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FINANCIAL SUMMARY
($000'S)

	2003-04 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE/ CHANGE	2003-04 REVISED VOTE
INCOME:				
Territorial Revenue	79,090	**0**	1,517	80,607
Canada Health and Social Transfer	24,140	**0**	(1,464)	22,676
Health Reform Transfer	979	**0**	0	979
Northern Health Accord	6,667	**0**	0	6,667
Transfer from Canada	436,436	**0**	(10,301)	426,135
Recoveries	96,813	**0**	(6,336)	90,477
TOTAL INCOME	644,125	**0**	(16,584)	627,541
LESS EXPENDITURES:				
Operation and Maintenance	523,315	**819**	(9,652)	514,482
Capital	137,944	**0**	(28,519)	109,425
Loan Interest	364	**0**	0	364
TOTAL EXPENDITURES	661,623	**819**	(38,171)	624,271
UNADJUSTED SURPLUS (DEFICIT)	(17,498)	**(819)**	21,587	3,270
ADJUSTMENTS:				
Add: Recoveries of Prior Years' Expenditures	0	**0**	904	904
Add: Items transferred to the Balance Sheet in the Public Accounts [1]	0	**0**	2,748	2,748
Less: Amortization Expense	0	**0**	(960)	(960)
SURPLUS (DEFICIT) FOR THE YEAR	(17,498)	**(819)**	24,279	5,962
Accumulated Surplus, March 31, 2003	69,695	**0**	0	69,695
Restatement for change in accounting policy [2]	9,987			9,987
Accumulated Surplus, March 31, 2003 (restated)	79,682			79,682
Accumulated Surplus, March 31, 2004	62,184	**(819)**	24,279	85,644

(1) Items transferred to the Balance Sheet in the Public Accounts are (in $ thousands):

CS	- land development costs transferred to land held for sale (Capital)	3,886
	- local improvement costs transferred to loans receivable (Capital)	785
	- land recoveries transferred to land held for sale (Capital)	(5,640)
	- local improvement recoveries transferred to loans receivable (Capital)	(292)
EMR	- land development costs transferred to land held for sale (Capital)	9
	- land recoveries transferred to land held for sale (Capital)	(16)
HPW	- capital lease principal payments transferred to capital lease obligations (O&M)	765
	- leased capital asset cost transferred to non-financial assets (Capital)	3,251
		2,748

(2) In 2003-04, the Government implemented an accrual basis of accounting for income tax revenue. Previously, income tax remittances for the taxation year were recognized as revenue of the fiscal year in which the taxation year ended. With the new accounting policy, the last three months of the fiscal year's entitlement is accrued as revenue based on an estimate provided by Canada's Department of Finance. This change in accounting policy was applied retroactively. The effect of this change in accounting policy on accumulated surplus, as at March 31, 2003, is $9,987,000.

FINANCIAL SUMMARY (Cont'd)
($000'S)

	2003-04 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE/ CHANGE	2003-04 REVISED VOTE
NET BUDGETARY EXPENDITURES:				
OPERATION AND MAINTENANCE:				
Gross Budgetary Expenditures	523,315	**819**	(9,652)	514,482
Less: Recoveries	48,841	**0**	3,944	52,785
NET O & M EXPENDITURES	474,474	**819**	(13,596)	461,697
CAPITAL:				
Gross Budgetary Expenditures	137,944	**0**	(28,519)	109,425
Less: Recoveries	47,315	**0**	(10,283)	37,032
NET CAPITAL EXPENDITURES	90,629	**0**	(18,236)	72,393
LOAN INTEREST:				
Gross Budgetary Expenditures	364	**0**	0	364
Less: Recoveries	657	**0**	3	660
NET LOAN INTEREST	(293)	**0**	(3)	(296)
TOTAL BUDGETARY EXPENDITURES:				
Gross Budgetary Expenditures	661,623	**819**	(38,171)	624,271
Less: Recoveries	96,813	**0**	(6,336)	90,477
NET BUDGETARY EXPENDITURES	564,810	**819**	(31,835)	533,794
NET NON-BUDGETARY EXPENDITURES:				
LOAN PRINCIPAL:				
Gross Expenditures	51	**0**	0	51
Less: Recoveries	1,070	**0**	0	1,070
NET LOAN PRINCIPAL	(1,019)	**0**	0	(1,019)
LOAN CAPITAL:				
Gross Expenditures	5,000	**0**	(4,800)	200
Less: Recoveries	5,000	**0**	(4,800)	200
NET LOAN CAPITAL	0	**0**	0	0

OPERATION AND MAINTENANCE
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2003-04 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE	2003-04 REVISED VOTE
01	Yukon Legislative Assembly	3,846	**0**	(89)	3,757
24	Elections Office	139	**0**	(15)	124
23	Office of the Ombudsman	407	**0**	(8)	399
02	Executive Council Office	17,507	**0**	(1,685)	15,822
51	Community Services	46,782	**0**	(1,114)	45,668
07	Economic Development	2,902	**0**	(273)	2,629
03	Education	95,516	**0**	(995)	94,521
53	Energy, Mines and Resources	29,109	**0**	(1,986)	27,123
52	Environment	17,912	**0**	(388)	17,524
12	Finance	5,053	**0**	(53)	5,000
15	Health and Social Services	153,698	**416**	0	154,114
55	Highways and Public Works	71,384	**0**	(380)	71,004
08	Justice	35,608	**0**	(908)	34,700
10	Public Service Commission	16,954	**403**	0	17,357
54	Tourism and Culture	13,235	**0**	(123)	13,112
11	Women's Directorate	550	**0**	(20)	530
22	Yukon Development Corporation	one dollar	**0**	0	0
18	Yukon Housing Corporation	12,713	**0**	(1,615)	11,098
19	Yukon Liquor Corporation	one dollar	**0**	0	0
Total Expenditures		523,315	**819**	(9,652)	514,482

OPERATION AND MAINTENANCE
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2003-04 VOTED TO DATE	CHANGE	2003-04 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	4,317	(161)	4,156
51	Community Services	1,049	3,164	4,213
07	Economic Development	92	33	125
03	Education	2,708	(106)	2,602
53	Energy, Mines and Resources	5,768	(844)	4,924
52	Environment	1,041	(43)	998
12	Finance	16	(10)	6
15	Health and Social Services	16,824	2,039	18,863
55	Highways and Public Works	3,714	583	4,297
08	Justice	2,134	(421)	1,713
10	Public Service Commission	45	(23)	22
54	Tourism and Culture	450	(48)	402
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	10,683	(219)	10,464
19	Yukon Liquor Corporation	0	0	0
Total Recoveries		48,841	3,944	52,785

CAPITAL
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2003-04 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE	2003-04 REVISED VOTE
01	Yukon Legislative Assembly	40	0	0	40
24	Elections Office	3	0	0	3
23	Office of the Ombudsman	5	0	(1)	4
02	Executive Council Office	3,266	0	(362)	2,404
51	Community Services	29,910	0	(6,362)	23,548
07	Economic Development	7,964	0	(2,541)	5,423
03	Education	11,651	0	(1,536)	10,115
53	Energy, Mines and Resources	5,464	0	(692)	4,772
52	Environment	3,696	0	(1,819)	1,877
12	Finance	776	0	(253)	523
15	Health and Social Services	3,622	0	(1,525)	2,097
55	Highways and Public Works	50,972	0	(6,177)	44,795
08	Justice	1,006	0	(651)	355
10	Public Service Commission	56	0	0	56
54	Tourism and Culture	4,200	0	(578)	3,622
11	Women's Directorate	104	0	(94)	10
22	Yukon Development Corporation	0	0	0	0
18	Yukon Housing Corporation	15,209	0	(5,428)	9,781
Total Expenditures		137,944	0	(28,519)	109,425

CAPITAL
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2003-04 VOTED TO DATE	CHANGE	2003-04 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	432	3	435
51	Community Services	7,269	(560)	6,709
07	Economic Development	0	0	0
03	Education	50	1	51
53	Energy, Mines and Resources	1,512	(767)	745
52	Environment	18	(18)	0
12	Finance	250	(250)	0
15	Health and Social Services	1,068	(615)	453
55	Highways and Public Works	22,904	(2,939)	19,965
08	Justice	25	0	25
10	Public Service Commission	0	0	0
54	Tourism and Culture	367	(32)	335
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	13,420	(5,106)	8,314
Total Recoveries		47,315	(10,283)	37,032

REVENUE SUMMARY BY SOURCE
($000'S)

	2003-04 VOTED TO DATE	CHANGE	2003-04 REVISED VOTE
TAX REVENUE			
Personal Income Tax	34,969	(489)	34,480
Corporate Income Tax	6,100	308	6,408
Property Tax	2,290	(94)	2,196
Grant-in-Lieu of Property Tax	200	(12)	188
Fuel Oil Tax - Diesel	2,663	(152)	2,511
Fuel Oil Tax - Other	4,047	(139)	3,908
Insurance Premium Tax	1,308	32	1,340
Tobacco Tax	6,325	(148)	6,177
Liquor Tax	2,280	264	2,544
TOTAL TAX REVENUE	60,182	(430)	59,752
OTHER REVENUE			
Liquor Profit	4,713	1,003	5,716
Investment Income and Other Interest	950	149	1,099
Licences, Fees, Registrations and Permits:			
Motor Vehicle	3,027	(95)	2,932
Game and Campground	892	18	910
Business and Professional	1,787	152	1,939
Lands, Mines and Forestry	1,230	(180)	1,050
Other	761	43	804
Slot Machine Revenue	468	298	766
Oil and Gas Resource Revenue	3,413	(297)	3,116
Land and Mineral Leases and Royalties	268	49	317
Fines	408	65	473
Gain on Sale of Land	175	701	876
Aviation Operations	753	51	804
Miscellaneous	63	(10)	53
TOTAL OTHER REVENUE	18,908	1,947	20,855
TOTAL REVENUE	79,090	1,517	80,607

Note: Restated 2003-04 Voted to Date to be consistent with 2003-04 Public Accounts presentation.

REVENUE SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2003-04 VOTED TO DATE	CHANGE	2003-04 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	40	6	46
51	Community Services	8,099	510	8,609
07	Economic Development	0	0	0
03	Education	26	(8)	18
53	Energy, Mines and Resources	5,113	77	5,190
52	Environment	892	21	913
12	Finance	56,238	(511)	55,727
15	Health and Social Services	42	5	47
55	Highways and Public Works	861	42	903
08	Justice	564	111	675
10	Public Service Commission	0	0	0
54	Tourism and Culture	222	(3)	219
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	0	0	0
19	Yukon Liquor Corporation	6,993	1,267	8,260
Total Revenue		79,090	1,517	80,607

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HEALTH AND SOCIAL SERVICES

Yukon
Government

VOTE 15
DEPARTMENT OF HEALTH AND SOCIAL SERVICES

MINISTER

Hon. P. Jenkins

DEPUTY MINISTER

J. Greschner

DEPARTMENTAL OBJECTIVE

- Health and Social Services is committed to working with the community to ensure quality health and social services for Yukoners. This will be achieved by helping individuals acquire the skills to live responsible, active, healthy and independent lives; and by providing a range of accessible, sustainable services that assist individuals, families and communities to reach their full potential.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance Expenditures	**416**

HEALTH AND SOCIAL SERVICES

DETAILS ($000'S)	2003-04 VOTED TO DATE	SUPPLE-MENTARY NO. 3	2003-04 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	153,698	**416**	154,114

Supplementary funding requirements were mainly due to higher than anticipated costs for children in care and out-of-territory doctor and hospital claims.

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PUBLIC SERVICE COMMISSION

Yukon
Government

VOTE 10
PUBLIC SERVICE COMMISSION

MINISTER

Hon. E. Taylor

DEPUTY MINISTER

P. Daws

DEPARTMENTAL OBJECTIVES

- To have valued partnerships and to provide human resource expertise leading to organizational excellence.
- To provide corporate leadership in human resource management services for the Government of the Yukon.
- To plan and implement Representative Public Service provisions of Yukon First Nation Land Claim Agreements.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance Expenditures	**403**

PUBLIC SERVICE COMMISSION

DETAILS ($000'S)	2003-04 VOTED TO DATE	SUPPLE-MENTARY NO. 3	2003-04 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	16,954	**403**	17,357

Supplementary funding required for employer portion of retirees' extended health care, recruitments, Workers' Compensation premiums, and actuarial adjustment to employee leave and termination benefits.

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